

United States Court of Appeals
For the Eighth Circuit

No. 15-3110

Robert A. Morgan

Appellant

v.

Commissioner of Internal Revenue

Appellee

Appeal from the United States Tax Court

Submitted: April 19, 2016

Filed: April 22, 2016

[Unpublished]

Before GRUENDER, ARNOLD, SHEPHERD, Circuit Judges.

PER CURIAM.

Robert Morgan appeals after the tax court issued a decision denying his motion to dismiss for lack of jurisdiction and upholding a determination by the Commissioner of Internal Revenue that he was liable for an income tax deficiency and penalties. After careful review of the record, we conclude that the tax court's

decision was proper. *See Campbell v. Comm'r*, 164 F.3d 1140, 1142 (8th Cir. 1999) (standards of review). Accordingly, we affirm. *See* 8th Cir. R. 47B.
